



**M E M O R A N D U M**  
#2005-05

**TO:** Chief Fiscal Officers

**FROM:** Karen Field Rogers  
Director of Fiscal Operations

**DATE:** September 1, 2004

**SUBJECT:** FY 2005 Expenditure Report for September 2004

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Enclosed is the daily Validity Balance Report as of August 31, 2004. In accordance with our Mass Memo #2005-01, this report will help you prepare the monthly Expenditure Report due in the Budget Office no later than Monday, September 13, 2004. Projections on your complete budget must be reported. Please follow the format provided in the Mass Memo #2005-01.

Personnel costs should be based on expenditures through August 31, 2004. Your allocation of Personnel Costs contained in the Budget Office's Contingency Account should be added to your appropriated amount to determine your surplus or deficit in Personnel Costs.

This report must be based on actual expenditures through August 31, 2004 and a projection for the remainder of the fiscal year.

Your continued cooperation in this endeavor is appreciated. If you have any questions, please contact me at (302) 739-3323. Reports can be either faxed to the Budget Office at (302) 739-5661 or e-mailed to me at [Karen.Field.Rogers@state.de.us](mailto:Karen.Field.Rogers@state.de.us).

KFR:gsm  
Enclosure  
cc: Fiscal and Policy Analysts

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